

CUSTOMS AND EXCISE DUTY ACT  
(Cap. 50:01)

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)  
(NO. 6) NOTICE, 2014  
(Published on 4th April, 2014)

IN EXERCISE of the power conferred on the Minister of Finance and Development Planning by sections 54 and 55 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below, with effect from 1st January, 2014.

SCHEDULE

By the deletion of the following:

HEADING/ SUB-HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
				GENERAL	EU	EFTA	SADC
4011.20.15	7	-- With a load index not exceeding 121	u	25%	15%	15%	free

By the insertion of the following:

HEADING/ SUB-HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
				GENERAL	EU	EFTA	SADC
2501.00.10	7	- Not for human consumption	kg	free	free	free	free
2501.00.90	5	- Other	kg	free	free	free	free
2903.39.20	4	--- Bromomethane (methyl bromide)	kg	free	free	free	free
4011.10.01	2	-- Having a rim size not exceeding 33cm (13 inches)	u	30%	15%	15%	free
4011.10.03	9	-- Having a rim size of 35 cm (14 inches)	u	30%	15%	15%	free
4011.10.05	5	-- Having a rim size of 38 cm (15 inches)	u	30%	15%	15%	free
4011.10.07	1	-- Having a rim size of 41 cm (16 inches)	u	30%	15%	15%	free
4011.10.09	8	-- Having a rim size of 43 cm (17 inches) or more	u	30%	15%	15%	free
<b>4011.20.1</b>		<b>-- Having a load index not exceeding 121:</b>					
4011.20.16	5	--- Having a rim size not exceeding 35cm (14 inches)	u	25%	15%	15%	free
4011.20.18	1	--- Having a rim size of 38 cm (15 inches) or more	u	25%	15%	15%	free

**By the substitution of the following:**

HEADING/ SUB-HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
				GENERAL	EU	EFTA SADC
2501.00		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water:				
4011.10		- Of a kind used on motor cars (including station wagons and racing cars):				

**By the substitution of the following:**

HEADING/ SUB-HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
				GENERAL	EU	EFTA SADC
3919.90.03	2	-- Of polyethylene terephthalates	kg	free	free	free free

**By the deletion of the following:**

TARIFF ITEM	TARIFF SUB- HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE DUTY
124.85.40	8528.71.90	Other	7%

**By the insertion of the following:**

TARIFF ITEM	TARIFF SUB- HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE DUTY
124.75.40	8528.71.90	Other	7%

**By the deletion of Note 14 in Schedule 5:**

14. Any reference to a permit or certificate issued or endorsed by the Permanent Secretary, Ministry of Trade and Industry in any of the provisions of this Schedule shall be deemed to include a reference to any permit or certificate issued or endorsed by the Permanent Secretary: Trade and Industry before 1 June 2003 in terms of the provisions which existed before 1 June 2003.

**By the deletion of Note 5 in Schedule 4:**

5. Any reference to a permit or certificate issued or endorsed by the Permanent Secretary, Ministry of Trade and Industry in any of the provisions of this Schedule shall be deemed to include a reference to any permit or certificate issued or endorsed by the Permanent Secretary: Trade and Industry before 1 June 2003 in terms of the provisions which existed before 1 June 2003.

**By the deletion of Note 8 in Schedule 3:**

8. Any reference to a permit or certificate issued or endorsed by the Permanent Secretary, Ministry of Trade and Industry any of the provisions of this Schedule shall be deemed to include a reference to any permit or certificate issued or endorsed by the Permanent Secretary: Trade and Industry before 1 June 2003 in terms of the provisions which existed before 1 June 2003.

**By the substitution of the following:**

HEADING/ SUB-HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
				GENERAL	EU	EFTA	SADC
0302.11	4	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	25%	25%	3,2%	free
0302.13	7	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	kg	25%	25%	3,2%	free
0302.14	3	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	25%	25%	3,2%	free
0302.19	5	-- Other	kg	25%	25%	3,2%	free
0303.11	8	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	kg	25%	25%	3,2%	free
0303.12	4	-- Other Pacific salmon ( <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	kg	25%	25%	3,2%	free
0303.13	0	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	25%	25%	3,2%	free

By the substitution of the following: (Continued)

HEADING/ SUB-HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
				GENERAL	EU	EFTA	SADC
0303.14	7	-- Trout ( <i>Salmotrutta</i> , <i>Oncorhynchusmykiss</i> , <i>Oncorhynchusclarki</i> , <i>Oncorhynchusaguabonita</i> , <i>Oncorhynchusgilae</i> , <i>Oncorhynchusapache</i> and <i>Oncorhynchuschrysogaster</i> )	kg	25%	25%	3,2%	free
0303.19	9	-- Other	kg	25%	25%	3,2%	free
0304.31	0	-- Tilapias ( <i>Oreochromis</i> spp.)	kg	25%	25%	3,2%	free
0304.32	7	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg	25%	25%	3,2%	free
0304.33	3	-- Nile Perch ( <i>Latesniloticus</i> )	kg	25%	25%	3,2%	free
0304.39	1	-- Other	kg	25%	25%	3,2%	free
0304.41	5	-- Pacific salmon ( <i>Oncorhynchusnerka</i> , <i>Oncorhynchusgorbuscha</i> , <i>Oncorhynchusketa</i> , <i>Oncorhynchuschawytscha</i> , <i>Oncorhynchuskisutch</i> , <i>Oncorhynchusmasou</i> and <i>Oncorhynchusrhodurus</i> ), Atlantic salmon ( <i>Salmosalar</i> ) and Danube salmon ( <i>Huchohucho</i> )	kg	25%	25%	3,2%	free
0304.42	1	-- Trout ( <i>Salmotrutta</i> , <i>Oncorhynchusmykiss</i> , <i>Oncorhynchusclarki</i> , <i>Oncorhynchusaguabonita</i> , <i>Oncorhynchusgilae</i> , <i>Oncorhynchusapache</i> and <i>Oncorhynchuschrysogaster</i> )	kg	25%	25%	3,2%	free
0304.43	8	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	kg	25%	25%	3,2%	free
0304.44	4	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	25%	3,2%	free
0304.45	0	-- Swordfish ( <i>Xiphiasgladius</i> )	kg	25%	25%	3,2%	free
0304.46	7	-- Toothfish ( <i>Dissostichus</i> spp.)					
0304.49.90	1	--- Other	kg	25%	25%	3,2%	free

HEADING/ SUB-HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
				GENERAL	EU	EFTA	SADC
0304.51	1	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp.), <i>Carassius</i> spp., <i>Ctenopharyngodon</i> spp., <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon</i> spp., eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Latesniloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	kg	25%	25%	3,2%	free
0304.52	6	-- Salmonidae	kg	25%	25%	3,2%	free
0304.53	2	-- Fish of the families Bregmacerontidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg	25%	25%	3,2%	free
0304.54	9	-- Swordfish ( <i>Xiphias</i> spp.)	kg	25%	25%	3,2%	free
0304.55	5	-- Toothfish ( <i>Dissostichus</i> spp.)	kg	25%	25%	3,2%	free
0304.59.90	6	--- Other	kg	25%	25%	3,2%	free
0304.61.90	8	--- Other	kg	25%	25%	3,2%	free
0304.62.90	6	--- Other	kg	25%	25%	3,2%	free
0304.63.90	2	--- Other	kg	25%	25%	3,2%	free
0304.69.90	0	--- Other	kg	25%	25%	3,2%	free
0304.71.90	4	--- Other	kg	25%	25%	3,2%	free
0304.72.90	0	--- Other	kg	25%	25%	3,2%	free
0304.73.90	7	--- Other	kg	25%	25%	3,2%	free
0304.74.90	3	--- Other	kg	25%	25%	3,2%	free

By the substitution of the following: (Continued)

HEADING/ SUB-HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
				GENERAL	EU	EFTA	SADC
0304.75.90	6	--- Other	kg	25%	25%	3,2%	free
0304.79.90	5	--- Other	kg	25%	25%	3,2%	free
0304.81.90	9	--- Other	kg	25%	25%	3,2%	free
0304.82.90	5	--- Other	kg	25%	25%	3,2%	free
0304.83.90	1	--- Other	kg	25%	25%	3,2%	free
0304.84.90	8	--- Other	kg	25%	25%	3,2%	free
0304.85.90	4	--- Other	kg	25%	25%	3,2%	free
0304.87.90	7	--- Other	kg	25%	25%	3,2%	free
0304.89.90	4	--- Other	kg	25%	25%	3,2%	free
0304.91.90	3	--- Other	kg	25%	25%	3,2%	free
0304.92.90	6	--- Other	kg	25%	25%	3,2%	free
0304.93.90	6	--- Other	kg	25%	25%	3,2%	free
0304.94.90	2	--- Other	kg	25%	25%	3,2%	free
0304.95.90	9	--- Other	kg	25%	25%	3,2%	free
0304.99.90	4	--- Other	kg	25%	25%	3,2%	free
0305.31	4	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> carpio, <i>Carassius</i> carassius, <i>Ctenopharyn-</i> <i>godonidellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp. <i>Mylopharyn-</i> <i>godonpiceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Latesniloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	kg	25%	25%	3,2%	free
0305.32	0	-- Fish of the families Bregmace- rotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg	25%	25%	3,2%	free
0305.39.90	0	--- Other	kg	25%	25%	3,2%	free
0305.41	9	-- Pacific salmon ( <i>Oncorhyn-</i> <i>chusnerka</i> , <i>Oncorhynchusgor-</i> <i>buscha</i> , <i>Oncorhynchusketa</i> , <i>Oncorhynchustschawytseha</i> , <i>Oncorhynchuskisutch</i> , <i>Oncor-</i> <i>hynchusmasou</i> and <i>Oncorhyn-</i> <i>chusrhodurus</i> ), Atlantic salmon ( <i>Salmosalar</i> ) and Danube salmon ( <i>Huchohucho</i> )	kg	25%	25%	3,2%	free

HEADING/ SUB-HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
				GENERAL	EU	EFTA	SADC
0305.43	1	-- Trout ( <i>Salmotrutta</i> , <i>Oncorhynchusmykiss</i> , <i>Oncorhynchusclarki</i> , <i>Oncorhynchusaguabonita</i> , <i>Oncorhynchusgilae</i> , <i>Oncorhynchusapache</i> and <i>Oncorhynchuschrysogaster</i> )	kg	25%	25%	3,2%	free
0305.44	8	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp.), <i>Carassiuscarassius</i> , <i>Ctenopharyngodonidellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodonpiceus</i> , eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Latesniloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	kg	25%	25%	3,2%	free
0305.49.90	5	--- Other	kg	25%	25%	3,2%	free
0305.59.90	5	--- Other	kg	25%	25%	3,2%	free
0305.64	7	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp.), <i>Carassiuscarassius</i> , <i>Ctenopharyngodonidellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodonpiceus</i> , eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Latesniloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	kg	25%	25%	3,2%	free
0305.69	9	--- Other	kg	25%	25%	3,2%	free
0305.71.90	8	-- Other	kg	25%	25%	3,2%	free
0305.72.90	4	--- Other	kg	25%	25%	3,2%	free
0305.79.90	9	--- Other	kg	25%	25%	3,2%	free

MADE this 3rd day of March, 2014.

O.K. MATAMBO,  
Minister of Finance and  
Development Planning.